## Office of Chief Counsel Internal Revenue Service

## memorandum

CC:LM:CTM:SF:TL-N-7068-00

**BAKranzthor** 

date: December 20, 2000

to: Revenue Agent Lisa Meyerholz

from: Area Counsel, Communications, Technology and Media

subject:

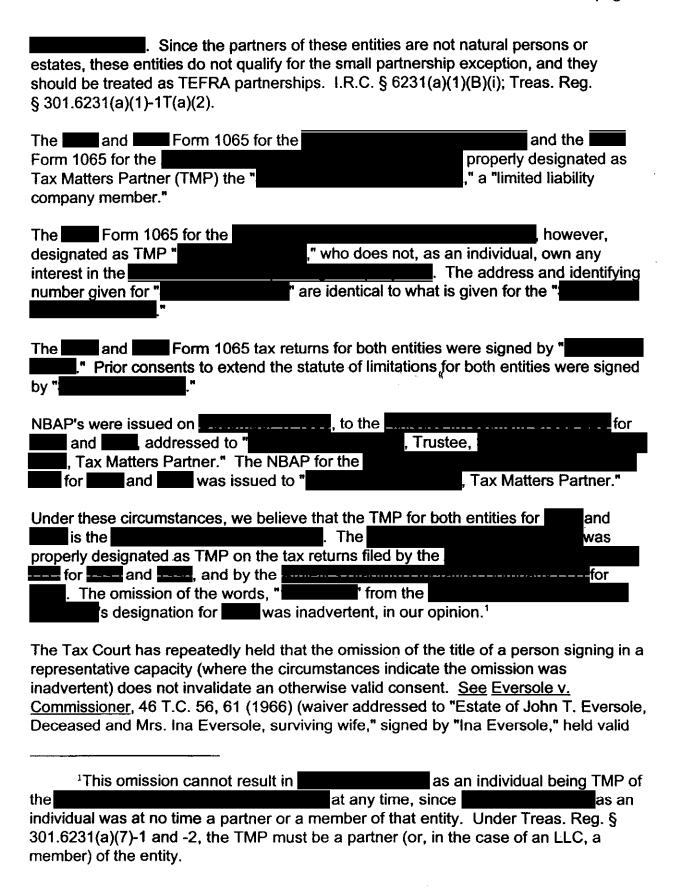
Consent language

## **DISCLOSURE STATEMENT**

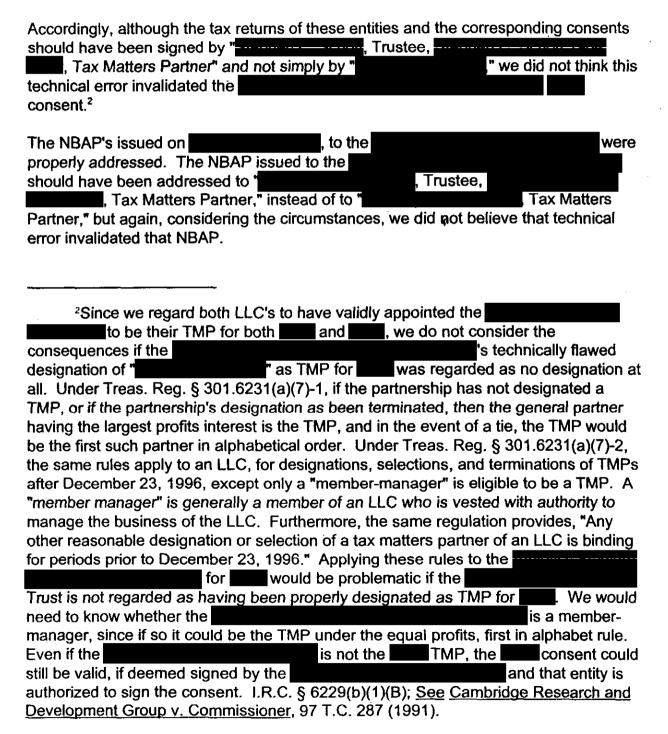
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This advice is not binding on Examination or Appeals and is not a final case determination. Such advice is advisory and does not resolve Service position on an issue or provide the basis for closing a case. The determination of the Service in the case is to be made through the exercise of the independent judgment of the office with jurisdiction over the case.

Question: How should cons and the	tents be prepared for the for calendar years - ?
Answer: For and	, the agent should prepare one Form 872-P in the name of
	," to be signed by ", Trustee,
	, Tax Matters Partner, and a second Form 872-P in the
name of ".	," also to be signed by "
, Trustee,	, Tax Matters Partner." For
the agent should obtain	a Form 872-P in the name of "
," to be signed by "	, Trustee,
Tax Matters Partner."	
Discussion: The	and the
each filed For	m 1065 for calendar years and and Each had two
equal partners, the	and the



not only as to Ina individually, but also as to the estate); <u>Georgetown Petroleum-Edith Forrest, D & D Partnership v. Commissioner, T.C. Memo. 1994-13 (failure to identify individual's representative capacity does not invalidate the agreement); <u>Pleasanton Gravel Co. v. Commissioner, 85 T.C. 839, 854-855 (1985) (failure to list the corporation's name beside the president's signature did not invalidate an otherwise proper waiver).</u></u>



"As of",³,	merged v	with
, with		surviving and
	not surviving. For	
filed a Form 1065 t	for the combined enterprise.	Accordingly, for
the year the agent should obtain a F	orm 872-P in the name of "	
," to be signed by "	, Trust	ee,
, Tax Matters Partner."		
•	uent dissolution of the	
	<u>y</u> the a <u>uthor</u> ity of the TMP of	
for	and to continue to ac	t on behalf of the
	for those years. Chefs Ch	
Commissioner, 95 T.C. 388 (1990); see al	so Monetary II Limited Partn	<u>ership v.</u>
Commissioner, 47 F.3d 342 (9th Cir. 1995)	. Therefore, the agent should	ld prepare one
Form 872-P for the years and and in	n the name of ".	
," to be signed by "	, Trustee,	
Tax Matters Partner," and a second Form	ar 872-P for the years	nd in the
name of "	," also to be signe	ed by "
, Trustee,	, Tax Matte	rs Partner."
	<del></del>	

Letter 907 and Publication 1035 should be provided along with these consent forms.

James W. Clark Area Counsel Communications, Technology and Media

By: BRYCE A. KRANZTHOR
Attorney

and each included its activities on a in its separate Form 1065 for to file a "15 minute" return for the combined enterprises' activities for the day (or portion of the day) of